App F IX 4

Previous References (1942 ml)

File No 121-42
Serial Nos 95, 96

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 96

Part B for July 43

SUBJECT

Inspection Notes of Kumta
minor ml office

To The D.C, Shimoga
Sl 96 L 259 dt 7-7-43
Issues certain instructions

HSK
-23/8

Ref 121-4-957203

Office of the Deputy Commissioner
Shemoga destrict
Camp-Kumsi Dated 21st May 1943

No M3 per A 121-12/1943
Ins Notes

GEN & RPT 1943 D L S C

SECY LAW DEPT 1589 GOVT OF MYSORE

From

The Deputy Commissioner,
Shemoga Destrict-
Shemoga

To

The Secretary to Government
Law Department
Bangalore

Sir,

I have the honour to forward herewith for favour of information of Government, a copy of my notes of inspection of the Kumsi Senior Municipal office held to-day

Subs Necessary which require to be reshped are summarised under the head 'General' Other important matters are marked for personal

I have the honour to be,
Sir,
Your most Obedient Servant-
Deputy Commissioner
21/5/43
Shemoga Destrict

Law Secy
9/6

SECY LAW DEPT 1470 14/6/43 GOVT MYSORE

A 5-0

OFFICE OF THE MINISTER
FOR L S G & P H
Date 14.6.43.
No 10206

TYPING SEC N
- 3 JULY 1943
GEN CTT

43

Minute Book

Memoranda : Action taken in regard to
Several points raised in the inspection Notes are
being noted thereon

Re Cotton Sorting

This work has been neglected Records
Should be arranged to be sorted out- Objection &
Objection ~~and the~~ they Should be got registered
in the respective prescribed registers as Rules
This work Should be completed before October 43 & a
Special report Submitted

General

The outstandings under Mohatonga, Rs 3147-0-0 are very heavy & requires Special & personal attention of the President & the Vice President - The entire dues Should be recovered immediately

2) The Arrack Rents relating to the years 35 36 & 37-38 which are lingering for over two years, Should be disposed of immediately & a Special report Submitted before the first week of July 43

3) The Contributions due to Several Govt Departments Should be adjusted before the end of June 43, by recovering the entire dues under Mohatonga on no account Should payment of Contributions Eleven Months, be deferred

4) The Municipal Council should do well to Consider the question of improving its Revenues

21/5/43
Deputy Commissioner
Shimoga

(Count) Hums 21/5/43

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Office of the Deputy Commissioner
Shimoga district
(Camp Kumsi) Dated 21st May 1943

Notes of Inspection of the Honor Municipal Office Kumsi, held by the Deputy Commissioner, Shimoga district on 21st May 1943

President, 1) Mr V Krishnarao Selby B A
Deputy Amildar President
from 4th April 42 to 16-12-42

2) Mr R Huppemanjaya BA
Amildar Shimoga (Incharge) 17-12-42 to 1-2-43

3) Mr T B Sathyarajalu BA from 2-2-43

Vice President Mr H A Khaderbi Contemsoo the Vice President

Municipal Council Committees & Meetings

The present Municipal Council was reconstituted for a period of three years with effect from 1st July 1941 as per Deputy Commissioner's Notification No H13 C 3749/40-41 dated 28th June 1941 A Record of their register as maintained It is posted up to date

- Meetings & Committees

The Minute Book maintained for the purpose of recording the proceedings of the Municipal meeting

It is stated to have been submitted to the Sub Inspector Shemoga in connection with an enquiry case The minutes of the proceedings of the municipal meetings are recorded on loose sheets of paper since January 1943 This is a very important record & Register should have been opened for this purpose This should be done at once and the proceedings drawn since January 43, on loose sheets should be pasted in the Register under the seals of the president and a certificate recorded to this effect The original Proceedings book may be got back from the Sub Inspector Shemoga, if it is no longer required by him

Committees

Two Committees have been formed It is necessary that there should be an Audit and Health Committee in the Municipal Council The president is requested to impress on the Municipal Council the importance & the utility of the Committees to be formed He should take immediate action to form an Audit Committee & a Health Committee in the interest of the Administration of the Municipality

A

Octroi — The duty is being recovered on the marginally noted Eleven articles at the rates noted against-them There is no Separate octroi Katte, but the duty is Collected at the Hunecapal Office

1	Oil	0-2-0 per Tin
2	Sheep	0-1-0 per head
3	Betelnuts	0-0-1 per bundle of 100 leaves
4)	Non Hygienic Bodies	0-1-0 per thousand
5	Chalk	1-9-0 per cent ad valorem
6	Sugar	0-4-0 per MD
7	Jaggery	0-2-0 per MD
8	dry Cocoanut	0-8-0 per MD
9	Cocoanut	0-0-1 each
10	Tobacco	1-0-0 per MD
11	Cigars	0-2-0 per 1000

A Jemswar Statement of octroi Collections has been maintained but the totals have not been worked out — is necessary that an abstract should be prepared every month A Sum of Rs 267 5-10 was received upto end of April 43, as against the Estimated Budget provision of Rs 400/- for the Current year and the realisation of Rs 258/- was realised during the Corresponding period of the year 41-42 etc Smuggling Cases are detected during the year There is Scope for enhancement under octroi Revenue, provided proper Scrutiny is exercised over the work of the Collection Staff While at head quarters I

Land dispute has arisen in the Town the President should give surprise visits & check the work of the Collection staff The collection of octroi is attended to by the Bill Collector Yellappa, who has offered a Cash security of Rs 50/- which is held in SB account No 6393, (in the Shimoga Dist Treasury) The security deposit which is in the Name of the Bill Collector, should be arranged to be got pledged in the Name of the Municipal President as required by rules This important work Should be attended to ~~attended to~~ immediately It is necessary that a security deposit register should be opened and the item brought in the register

Hohalanga

The Revision of assessment on buildings and lands which was completed in the year 1938 39, was given effect to in the year same year. The revision was one in the Current year

D C B of Hohalanga

1) Arrears as stood on 1st July 42 - Rs 2506 -0-0
2) Demand for the current year 42-43 - Rs 2117-0-0
(as per details noted in the Assessment Register)
3) Total demand including arrears - Rs Rs 4623-0-0
4) Collections up to end of April 43 = " Rs 1465-0-0
5) Remissions - - 3158-0-0
6) Out-Standing balance — Rs 3147-0-0

The percentage of collections to total demand
effecting remissions would work up ~~to~~ 3 to 31/2

B | The arrears are very heavy The President
should devote his special and personal attention
towards Collection work He should see that the
entire dues are collected before the end of June 1963
The Bill Collector should be pulled up to show
better progress in this direction

The Bakipatta prepared for the current year is still
incomplete as the totals have not been struck and
tallied with the figures furnished in the D C B
Statements This is an important work, which should
have been attended to before September 1962 The
Demand register for the year 62-63 is being up
written up just at the close of the year This important
work should be attended to & the entries got posted in
the register before the close of the year 62-63 The
postings from the Day Book, & the Khanda Register, should
be noted in the Demand Register thereafter immediately

The Elementary Education Cess,

		Rs	P
1)	Demand for 62 63		
2)	Collections up to 30th April 63	100	0-0
3)	Balance to be collected as on 1st May 63	215	10- 0-0

Education Cess

1)	Opening arrears for 42-43	Rs 107-0-0
2)	Demand for the year "	" 202-0-0
3)	Total inclusive arrears	309-0-0
4)	Collections upto end of April 43	127-0-0
5)	Balance on 30th April 43	Rs 182-0-0

Of the entire outstandings shown be recovered immediately out of the realisations of Rs 127-0-0 only a sum of Rs 18/- has so far been adjusted leaving a balance of Rs 109/- yet-to be adjusted According to the Standings instructions of Govt the realisations under Education Cess should be credited to the funds provide The Elementary & Secondary funds, Hence there, is front- allowing it to be accumulated The President-Should adjust the balance amount of Rs 109/— before the end of June 43

C.

Miscellaneous Demand

This comprises of the following three items, Viz, 1) the Market-fees, The Mutton Slabs (3) Sale of manure Market fees this is done departmentally A sum of Rs 70/13/- has been collected upto end of April 1943, as against the Sanctioned Budgetary provision of Rs 250/- for the current year the collections during the years 40-41 & 41-42 were Rs 146/- & Rs 161/- respectively The Considerable fall of revenue under Market fee is attributed to the fact that the Weekly Shandies have closed due to scarcity of fodder & grains & Cattle [illegible]

Mutton Stall

The Right to Sell mutton in the Mutton Stall at the place during 42-43 was sold in public auction for Rs 130/- as against Rs 90/- in the previous year ~~Rs~~ At the time of Sale the party deposited Rs 50/- before the Sale Conducting officer This was credited to Municipal funds on 30-5-42 In addition to this a further sum of Rs 80/- was received from the party According to rules, penal interest should have been recovered from the party on all belated payments. As observed by the Sub-Division officer Shimoga in his Inspection Notes for December 42, an agreement has been obtained from the party & filed in the records

Sale of Manure

The entire Sale amount of Rs 13/- was received

Cattle Pound

The prescribed registers as maintained The Bill collector looks after this work The realisations under the head upto end of April 42 was Rs 52/- as against the Sanctioned Budget provision of Rs 120/- for the current year, & the realisations of Rs 68/- for the year 41-42 The Pound keeper's accounts has not been checked by any responsible officer. The attention of the President is drawn to Rule 232 in this Connection As reclaimer's declaration a

11* The President should issue necessary instructions to the Board Keepers in this respect-

Property Register

A manuscript register opened in the year 1935-36 is being contemned As the maintenance of this important register in a correct manner is essential, the President should open a Register in the prescribed form and note the details therein under his signature The President's attention is in this Connection drawn to Rule 210 and 211 of the M A M As required therein, the Property Register Should be inspected periodically by some responsible Officer of the Municipality

Audit-Notes'

~~The Audit Notes~~ The accounts of the municipality have been audited up to end of the year 1939-40 The following three Audit-Notes were lending disposal on the date of inspection

	Year/Year	Date of Receipt in the M.C. Office	
1)	Audit-Note for 1935-36	28.7.1937	D.
2)	" for 36-37	December 1938	
3)	" " 37-38	11-8-1939.	

Though Rule 149 the M A M specifically States that the Audit-Notes of the Board Should be attended to promptly

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And returned to the Audit office, within one month from the date of their receipt, the Notes for the years 35-36 to 37-38, have been kept lying without action for indefinitely long period. This is not at all Compliments The Municipal Treasurer should bestow personal & special attention towards this important work & see that the formal action is taken in respect of the Annual points noticed in these Notes & the Notes Internal replies & the Resolutions of the Council are returned on 5th July 1943 there should be no further delay in this respect.

Scale Register,

A register is maintained in form No 83 H A M It is seen therefrom that the post of an octroi Inspr on Rs 10/p M, which was sanctioned as a temporary measure during 1937-38, is being continued with obtaining the required Sanction of Government as per Rule 27 (B)(b) H A M This irregularity has been observed by the Assistant Comptroller during his visit of the Municipal accounts on 12-3-43 The Municipal President has since submitted the connected papers to the District office for obtaining the required Sanction It should be strictly noted that no such establishment posts should be created or continued in future on expiration of Sanction or without obtaining the previous Sanction

§ 31

Financial Condition of the Municipality

Budget Head	Receipts for 42 43 up to end of April 43	Expenditure up to end of April 43
A	Municipal Rates & Taxes	Rs 1632-0-0	(A) General Administration	Rs 486-0-0
B	Under Special Acts	56-0-0	(B) " Public Safety	" 328-0-0
C	Revenue from Municipal Properties	184-0-0	(C) Public works - by P.W.D	400-0-0
			(D) " by Conservancy Dept	75-1-0
D	Grants & Contributions	—	(E) Public Health & Conveniences	807-0-0
E	Miscellaneous	—	(H) Public Instruction	—
	Total Service Head =	1872-0-0	(G) Contributions	15-0-0
4	Debt Head =	100-0-0	(H) Miscellaneous =	—
	Grand totals	Rs 1972-0-0	Total Service head =	Rs 2111-0-0
			(J) Debt Head =	" 209-0-0
			Grand Total =	Rs 2320-0-0

1) Opening Balance for the year 42-43, as stood on 1st July 42 — Rs 667-0-0
2) Receipts up to end of April 43 — " 1972-0-0
3) Total Receipts — 2639-0-0
4) Expenditure " = 2320-0-0
Closing balance at the end of April 1943 — 319-0-0 in Round figures.

General Cash Book.

A prescribed Register as maintained

Note: The Budget-head should be noted both against the Receipts & Expenditure side. According to this register,

The closing balance at the credit of the Municipality at the end of April 1943 was Rs 218 4-11 This agreed with the Treasury balance The balance now maintained is far below the prescribed minimum The Municipal Council has no investment - The General Cash book from January to the period from September 1932 to end of August 1942 is in a torn Condition As the Cash Book is an important record, it should be got bound & preserved permanently

Contributions

The Municipal Council has to adjust the following Contributions to the several Government Departments

Details		Amount-Rs
1) Medical Contributions for 42-43, including Pensionary charges of the Medical Staff - as per Budget Estimates	Rs	600-0-0
2) Contributions towards Veterinary Hospital	"	50-0-0
3) " towards Medical Inspection of School Children 42-43	"	45-0-0
	Rs	695-0-0

The Contributions to be paid should be adjusted before the end of June 43 by collecting the outstandings under Notification The President should personally see to the

Advance Register

Maintained in Manuscript form

The advance of Rs 30/- paid to the lighting Contractor on 25 8 42, for purchasing kerosene oil should have been brought on this register and the advance amount of Rs 30/- has been recovered by Short drawal in four monthly instalments, as seen in the bill paid to the lighting Contractor

Deposit Register

Maintained in form No 102 The postings in the register pertain to the period for 41-42 etc entries are made for the transactions effected from the years 41 42 till date of inspection The plus & minus items of debit-head balance shown in the Cash account for April 43, showed a balance of Rs 40/- How this has arrived at should be explained The deposit register should be looked up immediately

Cash Accounts — Cash accounts up to end of March 43 have been forwarded to the Assistant Comptroller Shertallai

Budget Estimates — Submission of the draft Budget Estimates for the year 43-44, which is already over due, should be expedited

Service Register — It was stated that a service register has been opened for the bill collector yellappa this has not been produced at the time of inspection The service register should be had immediately & the facts reported before 15th June 43

Appendix F G —1]

SUBJECT Inspection visits to Home Guard Units for 1942-43

Section G
File No 121 - G Hm
Serial No 56

Diary No of letter replied to

No L 259

To

The D.C. Ramnad
Ramnad

General and Revenue Secretariat

( )

the *194*

Date of issue 7/7

Signed by

Sir,

With reference to your letter No. M3-pt-A 121-12/42-3 dt 21 5 43, forwarding the above, I am directed to observe that the antecedent queries should be cleared and steps taken to commence the financial control with effect from

I have etc
for
Secretary
1/7

List of enclosures

Copied by Kud 5/7

Examined by